


|   |               |                           |
|---|---------------|---------------------------|
|  <b>SUBHASH SONI &amp; ASSOCIATES</b><br>Chartered Accountants<br>207 Smart Trade Centre,<br>24 Varruchi marg, Freeganj, Ujjain (M.P.)<br>Mobile :9425093987 | Mob.          | 9425093987                |
|   | Phone         | 07342530701               |
|   | E-mail        | Subhash_s3607@yahoo.co.in |
|   | Pan No.       | ABFFS0201D                |
|   | Firm reg. no. | 007303C                   |

### ANNUAL AUDIT REPORT OF GAROTH NAGAR PARISHAD DIST MANDSOUR

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Parishad Garoth, District Mandsour. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the Books of Accounts maintained at the office of Nagar Parishad Garoth.
- Observations/ Discrepancies /Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure A" audit of revenue "Annexure B" along with Cash totalling mistakes find out by us in totalling and the same is rectified at the year end on 31/03/2020 detail as given in sub schedule "B-1 "
- Percentage of Revenue Collection increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, Nagar Vikas Upkar and other Tax have been prepared in Annexure-"B-2"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure "B-3"

Subject to notes on accounts/ Observations/ Discrepancies /Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure A" Attached

- I. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
- III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the Nagar Parishad Garoth ,District Mandsour for the year ended on as at 31st March 2020.

Place: Ujjain

Dated: 04/06/2021

UDIN- 21075735AAAAJE8056



For: Subhash Soni & Associates  
Chartered Accountant

SUBHASH SONI  
Partner

मुख्य नगर प्रमिका अधिकारी  
नगर परिषद, गरोठ



**Garoth Nagar Parishad**

मुख्य नगर प्रालिका अधिकारी  
नगर परिषद्, गरोठ

|                             |            |
|-----------------------------|------------|
| Form Shulk                  | 198,234.00 |
| Ambulance Kiraya            | 190,500.00 |
| Road Repairing Shulk        | 175,755.00 |
| Vilambh Shulk               | 164,552.00 |
| Dukan Kiraya Bakaya         | 146,740.00 |
| Samekit Kar Bakaya          | 122,884.00 |
| Samekit Kar Chalu           | 120,120.00 |
| Sansad Nidhi Se Prapt       | 100,000.00 |
| Vikasupkar Bakaya           | 72,719.00  |
| Shiksha Kar Chalu           | 67,625.00  |
| Namantaran Shulk            | 67,250.00  |
| Vikasupkar CHalu            | 67,065.00  |
| Shiksha Upkar Bakaya        | 65,932.00  |
| Manglik BHawan Kiraya       | 44,000.00  |
| Nal Connection Shulk        | 37,900.00  |
| Vivid Aay                   | 34,435.00  |
| Chalit Shochalaya Shulk     | 32,560.00  |
| Paanitanker Shulk           | 30,115.00  |
| Tender Fees                 | 29,500.00  |
| Adhibhar                    | 9,528.00   |
| PAshu Panjiyan Shulk        | 6,879.00   |
| Ambedkar Bhawan Kiraya      | 3,600.00   |
| Kachra Safai Shulk          | 3,540.00   |
| Vivid Shulk                 | 3,018.00   |
| Pramanpatr SHulk            | 2,900.00   |
| Avedan Shulk                | 2,765.00   |
| Vivah Panjiyan              | 2,600.00   |
| Block Tax Bakaya            | 2,160.00   |
| Rashancard Shulk            | 2,038.00   |
| Block Tax CHalu             | 1,620.00   |
| NAKsha Navis Shulk          | 1,500.00   |
| Byaj                        | 1,072.00   |
| Sahukari License            | 1,000.00   |
| Vahan Kiraya Tractor Trolly | 600.00     |
| MACHINE TAX BAKAYA          | 400.00     |
| Machine Tax                 | 320.00     |
| Pratilipi SHulk             | 206.00     |
| Flex Hoarding Shulk         | 200.00     |
| Jhuggi Zhopdi Shulk Chalu   | 144.00     |
| Jhuggi Zhopdi Bakaya        | 144.00     |

ANUDAN

|  |               |
|--|---------------|
| Labour Tax                             | 219,207.00    |
| Howkers Jone Ki Rashi Vapsi            | 200,000.00    |
| Jal Praday Repair and Maintance Exp    | 170,060.00    |
| Chunav Exp                             | 108,555.00    |
| Light Decoration KHarch                | 107,329.00    |
| Vahan Kiraya                           | 106,850.00    |
| Puliya Nirman Exp                      | 105,893.00    |
| Advocate Fees                          | 100,000.00    |
| Flax and Printing Exp                  | 96,356.00     |
| Wheel Chaire Exp                       | 86,148.00     |
| MM Arthik Kalyan Antargat              | 85,000.00     |
| Antyesthi Sahayta                      | 70,000.00     |
| Grader Roller Rent                     | 65,856.00     |
| Professional Fees                      | 63,020.00     |
| Photography Kharch                     | 51,162.00     |
| Vahan Bima Kharch                      | 50,950.00     |
| Telephone Bill                         | 48,195.00     |
| Audit Fee Exp                          | 40,474.00     |
| Biometric Device Installation and Main | 39,000.00     |
| Swachtha Samagri Kray                  | 38,420.00     |
| Vidyut Vibhag Mang Bhugtan             | 37,500.00     |
| Printing Expenses                      | 37,400.00     |
| NET CONNECTION KHARCH                  | 31,828.00     |
| Matdan Kendra Par Likhai Kary          | 22,752.00     |
| Anya VYay                              | 21,918.00     |
| Tyohar Kharch                          | 21,240.00     |
| Newpaper Expenses                      | 19,848.00     |
| Battery Kray                           | 16,000.00     |
| Performance Grant Report               | 15,000.00     |
| PG Report Payment                      | 15,000.00     |
| SUCHNA PRAKASHAN KHARCH                | 14,550.00     |
| Swalpa Aahar                           | 11,825.00     |
| Munadi SUCHna Kharch                   | 11,700.00     |
| Digital Signature                      | 11,600.00     |
| GPF Payment                            | 11,352.00     |
| Bank Charges                           | 10,863.53     |
| Manglik Bhawan Pipe Line Samagri Kray  | 9,975.00      |
| Fire Fighter Durasti                   | 9,390.00      |
| Yatra Deyak                            | 8,480.00      |
| Tent Kharch                            | 7,905.00      |
| Tractor Battery Kray                   | 7,500.00      |
| TDS                                    | 6,822.00      |
|  | 55,349,462.00 |



मुख्य नगरपालिका अधिकारी  
नगर परिषद्, गणेश



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|--|---------------|
| 14va Vltt Ayog                         | 5,348,000.00  |
| Chungi                                 | 25,134,462.00 |
| Mudrank Shulk                          | 930,000.00    |
| OTHER ANUDAN                           | 1,704,000.00  |
| Pmay Anudan                            | 12,150,000.00 |
| Rajyavit Ayog Ki Anushansha Par Anudan | 2,899,000.00  |
| Sadak Marammat                         | 1,166,000.00  |
| Vniyekar Par Adhibhar                  | 4,380,000.00  |
| Yatri Kar                              | 1,638,000.00  |

|                                   |          |
|-----------------------------------|----------|
| Mineral Water Kharch              | 6,700.00 |
| Furniture Kray                    | 6,800.00 |
| Cycle Kray                        | 4,975.00 |
| Esthapana Divas Kharch            | 4,800.00 |
| CComputer Rpalring                | 4,650.00 |
| Stantaran Bhatta                  | 4,225.00 |
| Ambulance Diesel Kharch           | 3,500.00 |
| Pedkatal Kharch                   | 3,500.00 |
| FingerPrint Device                | 3,200.00 |
| Aesthal Vidhyut Connection Kharch | 2,450.00 |
| Nirikshan Shulk                   | 2,400.00 |
| Nagar Palika Vidhi Sahita Kray    | 1,900.00 |
| Stantaran Anudan                  | 1,500.00 |

44,180,016.97

|   |               |
|---|---------------|
| <b>Closing Bank Balance</b>               |               |
| Bank of India 170                         | 169,951.92    |
| Bank of India 90                          | 5,918.00      |
| Bank of India Hit Grahi 036               | 44,025.00     |
| Bank of India (Tin Pit ) 001              | 19,468.62     |
| Bank of India Utkrast Sadak Nirman 038    | 14,224.88     |
| Central Bank 81335                        | 1,032,335.68  |
| C M G B 892                               | 3,710,445.00  |
| ICICI Bank 099101000499                   | 34,666,106.00 |
| Jila Sahkari Kendriya Bank Maryadit 12803 | 595,076.50    |
| MPGB 1556                                 | 201,645.90    |
| MPGB FD 1557                              | 118,602.85    |
| Satpuda FDR-1                             | 954,159.00    |
| Satpuda Fdr -2                            | 783,548.00    |
| Sat Puda Fdr-3                            | 97,554.00     |
| SBI FDI HIGHCOURT                         | 800,000.00    |
| State Bank3047                            | 51,973.00     |
| State Bank of India 18274                 | 2,541,819.77  |
| State Bank of India 3496                  | 388,843.00    |
| State Bank of India 4453                  | 5,780.50      |
| State Bank of India 4619                  | 47,289.00     |
| State Bank of India 9963                  | 784,797.00    |
| <b>Credit Bank Accounts</b>               |               |
| CMGB 572                                  | -506,138.90   |
| STATE BANAK OF INDIA 3041                 | -1,280,391.75 |
| State Bank of India 2718                  | -708,416.00   |
| State Bank of India 9256                  | -358,600.00   |

Total Rs.

166,996,901.50

0.00

Total Rs.

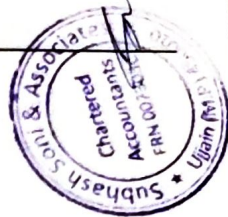
Subhash Soni & Associates  
Chartered Accountants  
Uttam Nagar, New Delhi-110056  
24.06.21

मुख्य नगरपालिका अधिकारी  
नगरपरिषद्, गरोठ



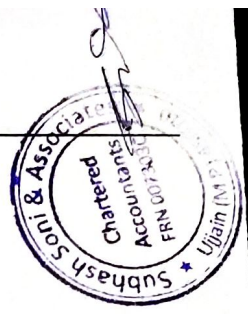
# Garoth Nagar Parishad Income & Expenditure Account For the Year Ended 31/03/2020

| Receipts                   | Amounts Rs.          | Payments                              | Amounts Rs.          |
|----------------------------|----------------------|---------------------------------------|----------------------|
| <b>Direct Incomes</b>      | <b>56,892,873.89</b> | <b>Direct Expenses</b>                |                      |
| Dukan Premium Rashi        | 21,397,979.00        | Capital Expenditure                   | 14,365,059.00        |
| Receipt From FDR           | 10,792,000.00        | CC ROAD NIRMAN EXP                    | 10,316,741.00        |
| Deposit                    | 8,192,500.00         | Jalpraday Sangri Kray                 | 14,410,059.00        |
| ANYA Aay                   | 4,448,693.93         | Pmay Exp Paid                         | 5,484,664.00         |
| <b>INTEREST ON FDR</b>     | <b>3,402,782.00</b>  | Electrical Material Purchases         | 3,699,345.00         |
| Interest Income            | 2,132,065.96         | Febrication Exp                       | 2,694,728.00         |
| Jalkar Chalu               | 1,390,210.00         | Construction Exp                      | 2,622,080.00         |
| Dukan Kiraya CHalu         | 723,697.00           | Swachta Samagree Purcahse             | 2,595,000.00         |
| Jalkar Bakaya              | 457,568.00           | Anugrah Sahayati Rashi                | 2,471,021.00         |
| Bazar Bethak               | 436,440.00           | MORAM PURCAHSE                        | 1,782,178.00         |
| Sampatti Kar Bakaya        | 333,616.00           | Damrikaran Road Exp                   |                      |
| Sampatti Kar Chalu         | 313,873.00           | <b>Other Expenses</b>                 | <b>62,395,009.53</b> |
| Aesthai Bhumi Kiraya       | 313,100.00           | Chungi Kshatipurti Katora             | 4,728,604.00         |
| Nagar Panchayat Stamp Duty | 298,379.00           | Vetan Kharch                          | 17,525,613.00        |
| Jio Digital Cable Fee      | 234,182.00           | Electricity Bill.                     | 7,366,223.00         |
| Stand Lease                | 211,668.00           | Muster Bhugtan                        | 6,405,146.00         |
| Form Shulk                 | 198,234.00           | Amanat Vapsi                          | 4,885,000.00         |
| Ambulance Kiraya           | 190,500.00           | Peyjal Awardhan Yojna Antargat Kharch | 3,147,779.00         |
| Road Repairing Shulk       | 175,755.00           | JCB Kirayaa                           | 3,039,980.00         |
| Vilambh Shulk              | 164,552.00           | Diesel Kharch                         | 1,650,633.00         |
| Dukan Kiraya Bakaya        | 146,740.00           | Security Deposit Returned             | 1,612,057.00         |
| Samekit Kar Bakaya         | 122,884.00           | Royalty                               | 1,361,366.00         |
| Samekit Kar Chalu          | 120,120.00           | GST                                   | 973,391.00           |
| Sansad Nidhi Se Prapt      | 100,000.00           | Computer Exp and Web Site Exp         | 778,580.00           |
| Vikasupkar Bakaya          | 72,719.00            | Arrear Paid                           | 773,074.00           |
| Shiksha Kar Chalu          | 67,625.00            | Income Tax                            | 699,970.00           |
| Namantaran SHulk           | 67,250.00            | Program Exp                           | 689,945.00           |
| Vikasupkar CHalu           | 67,065.00            | Bhavishya Nidhi                       | 572,356.00           |
| Shiksha Upkar Bakaya       | 65,932.00            | Vahan Repair and Maintance Exp        | 501,199.00           |
| Manglik BHawan Kiraya      | 44,000.00            | Swachta Sarvekshan Antargat Vyay      | 483,840.00           |
| Nal Connection Shulk       | 37,900.00            | SECURITY DEPOSIT                      | 466,921.00           |
| Vivid Aay                  | 34,435.00            | MM Swarojgar Antargat                 | 456,000.00           |
| Chalit Shochalaya Shulk    | 32,560.00            | Material Purchases                    | 366,792.00           |
| Panitanker SHulk           | 30,115.00            | Vigyapan KHarch                       | 306,817.00           |
| Tender Fees                | 29,500.00            | DdT AND Klnashak Samagree Purchases   | 287,945.00           |
| Adhibhar                   | 9,528.00             | Bhufatak                              | 286,695.00           |
| PAShu Panjiyan Shulk       | 6,879.00             | मुख्य नगर पालिका अकाउंट्स             | 275,748.00           |



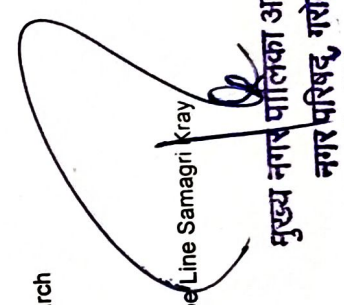
मुख्य नगर पालिका अकाउंट्स, गरोठ

नगर परिषद, गरोठ



|   |               |
|---|---------------|
| Ambedkar Bhawan Kiraya                  | 3,600.00      |
| Kachra Safai SHulk                      | 3,540.00      |
| Vivid Shulk                             | 3,018.00      |
| Pramanpatr SHulk                        | 2,900.00      |
| Avedan Shulk                            | 2,765.00      |
| Vvah Panjiyan                           | 2,600.00      |
| Block Tax Bakaya                        | 2,160.00      |
| Rashancard Shulk                        | 2,038.00      |
| Block Tax CHalu                         | 1,620.00      |
| NAksha Navis Shulk                      | 1,500.00      |
| Byaj                                    | 1,072.00      |
| Sahukari License                        | 1,000.00      |
| Vahan Kiraya Tractor Trolly             | 600.00        |
| MACHINE TAX BAKAYA                      | 400.00        |
| Machine Tax                             | 320.00        |
| Pratilipi SHulk                         | 206.00        |
| Flex Hoarding Shulk                     | 200.00        |
| Jhuggi Zhopdi Shulk Chalu               | 144.00        |
| Jhuggi Zhopdi Bakaya                    | 144.00        |
| <b>ANUDAN</b>                           |               |
| 14va Vitt Ayog                          | 5,348,000.00  |
| Chungi                                  | 25,134,462.00 |
| Mudrank Shulk                           | 930,000.00    |
| OTHER ANUDAN                            | 1,704,000.00  |
| Pmay Anudan                             | 12,150,000.00 |
| Rajyavitt Ayog Ki Anushansha Par Anudan | 2,899,000.00  |
| Sadak Marammat                          | 1,166,000.00  |
| Vniyyakar Par Adhibhar                  | 4,380,000.00  |
| Yatri Kar                               | 1,638,000.00  |

|  |            |
|--|------------|
| Nali Nirman Exp                        | 249,084.00 |
| Bhatta                                 | 240,928.00 |
| Labour Tax                             | 219,207.00 |
| Howkers Jone Ki Rashi Vapsi            | 200,000.00 |
| Jal Praday Repair and Maintance Exp    | 170,060.00 |
| Chunav Exp                             | 108,555.00 |
| Light Decoration KHarch                | 107,329.00 |
| Vahan Kiraya                           | 106,850.00 |
| Puliya Nirman Exp                      | 105,893.00 |
| Advocate Fees                          | 100,000.00 |
| Flax and Printing Exp                  | 96,356.00  |
| Wheel Chaire Exp                       | 86,148.00  |
| MM Arthik Kalyan Antargat              | 85,000.00  |
| Antyesthi Sahayta                      | 70,000.00  |
| Grader Roller Rent                     | 65,856.00  |
| Professional Fees                      | 63,020.00  |
| Photography Kharch                     | 51,162.00  |
| Vahan Bima Kharch                      | 50,950.00  |
| Telephone Bill                         | 48,195.00  |
| Audit Fee Exp                          | 40,474.00  |
| Biometric Device Installation and Main | 39,000.00  |
| Swachtha Samagri Kray                  | 38,420.00  |
| Vidyut Vibhag Mang Bhugtan             | 37,500.00  |
| Printing Expenses                      | 37,400.00  |
| NET CONNECTION KHARCH                  | 31,828.00  |
| Matdan Kendra Par Likhai Kary          | 22,752.00  |
| Anya VYay                              | 21,918.00  |
| Tyohar Kharch                          | 21,240.00  |
| Newpaprer Expenses                     | 19,848.00  |
| Battery Kray                           | 16,000.00  |
| Performance Grant Report               | 15,000.00  |
| PG Report Payment                      | 15,000.00  |
| SUCHNA PRAKASHAN KHARCH                | 14,550.00  |
| Swalpa Aahar                           | 11,825.00  |
| Munadi Suchna Kharch                   | 11,700.00  |
| Digital Signature                      | 11,600.00  |
| GPF Payment                            | 11,352.00  |
| Bank Charges                           | 10,863.53  |
| Manglik Bhawan Pipe Line Samagri Kray  | 9,975.00   |
| Fire Fighter Durasti                   | 9,390.00   |
| Yatra Deyak                            | 8,480.00   |
| Tent Kharch                            | 7,905.00   |
| <b>55,349,462.00</b>                   |            |

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गरौद



|  |                       |                       |
|--|-----------------------|-----------------------|
| Tractor Battery Kray                     | 7,500.00              |                       |
| TDS                                      | 6,822.00              |                       |
| Mineral Water Kharch                     | 6,700.00              |                       |
| Furniture Kray                           | 6,600.00              |                       |
| Cycle Kray                               | 4,975.00              |                       |
| Esthapana Divas Kharch                   | 4,800.00              |                       |
| COmputer Rpairing                        | 4,650.00              |                       |
| Stantaran Bhatta                         | 4,225.00              |                       |
| Ambulance Diesel Kharch                  | 3,500.00              |                       |
| Pedkatal Kharch                          | 3,500.00              |                       |
| FingerPrint Device                       | 3,200.00              |                       |
| Aesthal Vidhyut Connection Kharch        | 2,450.00              |                       |
| Nirikshan Shulk                          | 2,400.00              |                       |
| Nagar Palika Vidhi Sahita Kray           | 1,900.00              |                       |
| Stantaran Anudan                         | 1,500.00              |                       |
| <b>Excess of Expenditure Over Income</b> |                       | <b>-10,573,548.64</b> |
| <b>Total Rs.</b>                         | <b>112,242,335.89</b> | <b>112,242,335.89</b> |

0.00

मुख्य नगर प्रमेलिका अधिकारी  
नगर परिषद, गरोड



04.06.21

**GAROTH NAGAR PARISHAD, DISTRICT MANDSAUR**  
**Cash totalling mistakes find out by us in totalling and the**  
**same is rectified at the year end on 31/03/2020**

**Annexure "B-1"**

| <b>Date</b>  | <b>Debit</b>                        | <b>Credit</b>         |
|--------------|-------------------------------------|-----------------------|
| 01/04/2019   | 449,454,799.47                      |                       |
| 09/04/2019   |                                     | 5,000,000.00          |
| 27/04/2019   | 24,834.00                           |                       |
| 29/04/2019   |                                     | 24,834.00             |
| 21/05/2019   |                                     | 4,000,000.00          |
| 03/06/2019   |                                     | 5,500,000.00          |
| 02/09/2019   |                                     | 200.00                |
| 04/09/2019   |                                     | 277,961.00            |
| 13/09/2019   |                                     | 56,699.00             |
| 17/09/2019   | 5.00                                |                       |
| 18/09/2019   |                                     | 5.00                  |
| 28/09/2019   | 11,224.00                           |                       |
| 30/09/2019   |                                     | 11,224.00             |
| 16/10/2019   |                                     | 500.00                |
| 24/10/2019   |                                     | 600.00                |
| 25/10/2019   | 600.00                              |                       |
| 04/11/2019   | 1,385,000.00                        |                       |
| 05/11/2019   |                                     | 60.00                 |
| 18/11/2019   |                                     | 6.00                  |
| 18/11/2019   |                                     | 8,206.00              |
| 11/12/2019   |                                     | 252.00                |
| 12/12/2019   |                                     | 5,676.00              |
| 13/12/2019   |                                     | 1,000.00              |
| 19/12/2019   |                                     | 21.00                 |
| 23/12/2019   | 207,598.00                          |                       |
| 27/12/2019   | 819,507.00                          |                       |
| 01/01/2020   |                                     | 7,356.00              |
| 01/01/2020   |                                     | 14,374.00             |
| 01/01/2020   |                                     | 448,182.00            |
| 07/01/2020   | 338,508.00                          |                       |
| 07/01/2020   | 732,785.00                          |                       |
| 09/01/2020   |                                     | 2.00                  |
| 31/01/2020   |                                     | 7.00                  |
| 07/02/2020   |                                     | 10.00                 |
| 17/02/2020   | 1,000,000.00                        |                       |
| 18/02/2020   |                                     | 340.00                |
| 24/02/2020   |                                     | 22.00                 |
| 28/02/2020   | 50.00                               |                       |
| 29/02/2020   | 127.00                              |                       |
| 03/03/2020   | 10.00                               |                       |
| 05/03/2020   |                                     | 8.00                  |
| 07/03/2020   | 414.00                              |                       |
| 11/03/2020   | 120.00                              |                       |
| 12/03/2020   | 200.00                              |                       |
| 19/03/2020   |                                     | 3.00                  |
| 31/03/2020   | <b>Year End Rectification Entry</b> | <b>438,618,233.47</b> |
| <b>TOTAL</b> | <b>453,975,781.47</b>               | <b>453,975,781.47</b> |

**मुख्य नगर पारिका अधिकारी**  
**नगर परिषद, गरोठ**






**GAROTH NAGAR PARISHAD, DISTRICT MANDSAUR**  
**Details Regarding Revenue collection against the Budgeted Targets**

Annexure- 'B-2'

| S.No. | Particulars                  | Audited Actual<br>2018-19 | Budget 2019-20 | Audited Actual<br>2019-20 | Growth in<br>Budget as<br>compared<br>to 2018-19 | Actual<br>Achievement<br>t 2019-20 |
|-------|------------------------------|---------------------------|----------------|---------------------------|--|------------------------------------|
|       |                              | (A)                       | (B)            | (C)                       | (B-A)/A  | C/B*100                            |
| 1     | Sampati kar Chalu & Bakaya   | 1,091,619.00              | 1,122,000.00   | 647,489.00                | 2.78%  | 57.71%                             |
| 2     | Samekit kar Chalu & Bakaya   | 200,302.00                | 723,800.00     | 243,004.00                | 261.35%  | 33.57%                             |
| 3     | Shiksha Upkar Chalu & Bakaya | 145,758.00                | 363,000.00     | 67,625.00                 | 149.04%  | 18.63%                             |
| 4     | Jal Kar Chalu & Bakaya       | 1,890,180.00              | 2,200,000.00   | 1,847,778.00              | 16.39%   | 83.99%                             |

  
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 नगर परिषद, गरोठ



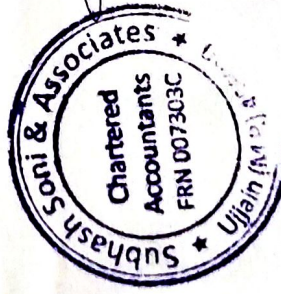
# NAGAR PARISHAD GAROTH, DISTRICT MANDSAUR

## Comparative chart as required by Scope head 1 (subhead 3)

### ANNEXURE 'B-3'

| S.no | Particulars                | 2019-20      | 2018-19      | Increase/Decrease | Growth Percentage |
|------|----------------------------|--------------|--------------|-------------------|-------------------|
| 1    | Sampati kar Chalu & Bakaya | 647,489.00   | 1,091,619.00 | -444,130.00       | -40.69%           |
| 2    | Samekitkar Chalu & Bakaya  | 243,004.00   | 200,302.00   | 42,702.00         | 21.32%            |
| 3    | ShikshaUpkar               | 67,625.00    | 145,758.00   | -78,133.00        | -53.60%           |
| 4    | Jal Kar Chalu & Bakaya     | 1,847,778.00 | 1,890,180.00 | -42,402.00        | -2.24%            |

**NOTE:** Negative figure (if any) in above percentage column shows decrease in taxes collection as compared to previous year and vice versa.



*[Signature]*  
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## GENERAL OBSERVATIONS

1. Opening Balance as per audited Balance sheet 31/03/2019 of State bank of India (Pmay) 9963 a/c is of Rs 44,98,25,505. This account is not match with the opening balance. As per bank account opening balance was of Rs 3,37,84,797/-only. There is difference of Rs 41,60,40,708/-.

Following rectification entries has been passed in current year

| Date of Transactions | Date Of record in Books of A/c | Amounts   | Remarks  |
|----------------------|--------------------------------|---|--|
| 26/04/2018           | 31/03/2020                     | 45,90,00,000<br><u>04,59,00,000</u><br><u>-41,31,00,000</u> | PMAY received Rs 4,59,00,000 in previous Year where as account for Rs 45,90,00,000 in previous year there is difference of Rs 41,31,00,000 credited in excess under head PMAY by incorrectly debiting bank a/c. Rectification entry passed in the current year by crediting bank account and debiting PMAY Anudan. |
| 22/06/2018           | 31/3/2020                      | 1,04,50,000   | PMAY received in previous Year account for in current year   |
| 06/09/2018           | 31/03/2020                     | 10,20,000   | PMAY received in previous Year account for in current year   |
| 01/08/2018           | 31/03/2020                     | -1,50,000   | PMAY Payment of previous Year account for in current year  |
| 28/08/2018           | 31/03/2020                     | -1,39,00,059  | PMAY Payment of previous Year account for in current year  |
| 13/04/2018           | 31/03/2020                     | -3,60,000   | PMAY Payment of previous Year account for in current year  |
| 12/03/2019           | 31/03/2020                     |   | Bank Charges of  |





|  |                |               |  |
|--|----------------|---------------|--|
|  |                |               | previous Year account<br>for in current year |
|  | Net Difference | -41,60,40,708 |  |

2. Chungi Kshatipurti, Yatrikar and Mudrankshulk received from Directorate Bhopal are accounted for on net amount actually received in the bank after the deduction from the Directorate. Adjustments for deductions made by the Directorate, Bhopal from the grant is grossed up at the year end in the books of account.
3. Bank Reconciliation a/c for the financial year 2018-19 was not prepared for all Bank Accounts. Bank reconciliation account for the current financial year 2019-20 is also not prepared by the Parishad. Therefore year end accounts adjustment on a/c of bank charges interest is not account for.
4. Income and Expenditure are subject to Bank Reconciliation and conformation of bank Balances. We noticed that some Income/Expenses were not recorded in the Books of Accounts of the Parishad at the time actually income received or expenses incurred.
5. While checking Cash Balance we found some totalling and balancing mistakes as annexed in (Annexure "B 1"). Necessary correction entries have been passed in the Books of Accounts on 31/03/2020. At the Year end net totalling difference amounting Rs.45,39,75,781.47 has been corrected on account of cash difference account.
6. We suggest that current account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
7. Opening Balances of all Fixed Assets, Investments, Current assets such as Receivables, Property Tax, Shop Rent etc. And current liabilities such as payable to contractors and suppliers are not available. So Balance Sheet could not be prepared.
8. All The receipts of interest in saving bank account and some Fixed Deposit interest were not booked in the cash book on the day of its receipts/ accrued. In the following Fixed Deposit Interest income is accounted on cash receipts basis. details of which are given below.

| Head of Fixed Deposit | Fixed deposit No. | Fixed Deposit Amount | Interest Up to 31.03.2020 |
|-----------------------|-------------------|----------------------|---------------------------|
| FDR S.B.I             |                   | 50,00,000            | 15,71,999                 |
| FDR S.B.I             |                   | 57,00,000            | 18,30,783                 |

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9. The Municipality maintained Books of Account on single entry accounting system by employing cash system of accounting. As per guidance of Joint Director's office same has been computerised at the year end for the purpose of posting of Ledger Accounts. The Receipt and Payment Statement has been prepared on the basis of computerised data.
10. Following Bank Accounts having credit balance in the books of accounts, to ascertain the correct balance it is required to pass necessary entries of all debit and credit appearing in the reconciliation statement

| Name of the Bank          | Opening Balance (Rs.) | Dr. (Rs.)   | Cr (Rs.)    | Closing Balance (Rs.) |
|---------------------------|-----------------------|-------------|-------------|-----------------------|
| CMGB 572                  | 588909.80 Dr          | 243459.73   | 1338508.43  | 506138.90 Cr          |
| STATE BANAK OF INDIA 3041 | 1886212.25 Dr         | 46552791.00 | 49719395.00 | 1280391.75 Cr         |
| State Bank of India 2718  | 00.00                 | 32584.00    | 741000.00   | 708416.00 Cr          |
| State Bank of India 9256  | 00.00                 | 14141400.00 | 14500000.00 | 358600.00 Cr          |

11. There are some entries appearing in the Bank Statement which are not account for in the books of accounts. The same may affect the Income/ Expenses of Nagar Parishad. The Parishad should pass necessary corrective entries after preparing Bank reconciliation Statement.
12. There are certain grants regarding which the head under which it received is not clear. The same are account for under head Anya aay.

Place: Ujjain

Date: 04.06.21

In terms of audit report attached  
For: Subhash Soni & Associates

मुख्य नगरपालिका अधिकारी  
नगर परिषद, गरोड



*(Signature)*

(Subhash Soni)

Partner

Chartered Accountants  
Membership No 075735

UDIN:

21075735AAAAJF8066



(1) AUDIT OF REVENUE

|    | INDICATORS   | OBSERVATIONS   | REMARKS   |
|----|--|--|---|
| 1. | The Auditor is responsible for audit of revenue from various sources.  | We have audited all the sources of revenue from various sources, by applying sample test check basis.  | Audit of revenue is carried on by us with the help of available vouchers and receipt books available with the ULB.  |
| 2  | The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.                           | We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. The same has been deposited in the respective Bank accounts. | There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar parishad's holiday. Above comment is subject to BRS,As Bank account reconciliation statement is not prepared by the Parishad. |
| 3  | Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar, Jalkar & Other Tax as compared to previous year shall be part of Audit Report. | The details regarding Increase/Decrease in revenue collection in various heads in property tax, Samekit kar, Shiksha upkar, Nagri vikas upkar and other taxes compare to previous year have been reported in Annexure "B-3" annexed to this report.  | Increase / Decrease in revenue collections are given in the annexure "B - 3".   |
| 4  | Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.  | During the course of audit, we did not found any delay in depositing revenue receipts in a bank account except when either there is bank holiday or there is Nagar parishad's holiday.   | No such discrepancies were found.   |

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|   | INDICATORS   | OBSERVATIONS  | REMARKS  |
|---|--|---|--|
| 5 | Entries in Cash Book should be verified.   | We have verified all the entries reported in the cash book .We found some irregularities/mistakes and the same had been rectified on the spot at the year end.  | The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.  |
| 6 | Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report. | We have prepared the statement of recovery against the budgeted targets. Complete details of recovery against the budgeted targets have been mentioned in <b>Annexure 'B-2'</b> annexed to this report. | Fluctuations in Budgeted and Actual figures were found, which shows that municipality's budget has been prepared based on hypothetical figures. We suggest the same to be based on actual basis based on practicality. |

|   | INDICATORS  | OBSERVATIONS  | REMARKS   |
|---|---|---|---|
| 7 | The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book. | All The receipts of interest in saving bank account and some Fixed Deposit interest were not booked in the cash book on the day of its receipts/accrued. Fixed Deposit Interest income is accounted on cash receipts basis. | We suggest that current and saving accounts should be linked with Auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned. |
| 8 | The Cases where investments are made on lesser interest rates   | There exist no investments except Fixed deposits with bank. FDRs are invested at the prevailing interest  | Municipality should maintain Separate register for FDR, mentioning the  |

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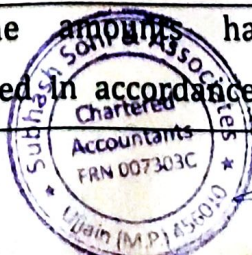


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| shall be brought to the notice of Commissioner/CMO. | rate. | details of each FDR available with the ULB. |
|---|-------|---|

## **(2) AUDIT OF EXPENDITURE**

|   | INDICATORS   | OBSERVATIONS  | REMARKS  |
|---|--|---|--|
| 1 | The auditor is responsible for audit of expenditure under all the schemes.   | Audit of Expenditure is carried on by us by applying sample test check basis.   | No discrepancies were observed   |
| 2 | Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.  | We have verified on random basis by applying sample test check, the entries in the cash book from relevant vouchers and no major discrepancies have been found. | The amount of deductions of Income tax(TDS) and GST TDS is not matched with the corresponding amount of Payment of IT TDS and Gst TDS  |
| 3 | Auditor shall check balance of the Cash Book & guide the accountant to rectify the errors.   | We have verified the cash balances of the cash book and guided the accountant to rectify the error on the spot at the year end                                  | Double checking of the balances of the Cash book should be done to avoid differences. Please refer Annexure " B-1" of Totalling Cash Balance Mistakes rectified at year end. |
| 4 | Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO. | While verifying the expenditure incurred in a particular scheme it was observed that funds are utilized for the purpose for which they are received.            | During the course of audit, we didn't found any such case where any excess expenditures incurred by the municipality than the amount of grant received.                      |
| 5 | Auditor shall verify that expenditure is   | All the amounts have been expensed in accordance with the   | Expenditures are incurred in accordance with the   |

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नगर परिषद्, गरोठ





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|   | accordance with the guidelines directives act and rules issued by government of India.  | guidelines, conditions, directives act and rules issued by government of state or central as the case may be and no contraventions were found or noticed during the course of audit.                      | guidelines issued by the government.   |
| 6 | During the audit financial property shall also be checked. All the expenditure should be supported by financial administrative sanctions.   | By applying random sample test check procedures we found that the expenditures incurred are supported by the relevant vouchers and the same are properly sanctioned by the concerned authority.           | We have also checked the financial property of expenditure incurred and didn't come across any unnecessary expenses during the course of audit.  |
| 7 | All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.                             | During the course of audit by applying sample test check basis, we did not come across any such expenditure which had been incurred without obtaining permission from the relevant sanctioning authority. | No Discrepancies found.  |
| 8 | Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income & Expenditure records and creation of Fixed Assets. | ULB has not issued Utilization Certificates for the year under consideration.   | From the verification of past utilization certificates and discussion with the management we found that they are preparing utilization certificates properly and on timely basis as and when they are being asked from the higher authority/sanctioning authority. |
|   |   |   |  |

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नगर परिषद, गरोठ





### (3) AUDIT OF BOOK KEEPING

|   | INDICATORS   | OBSERVATIONS   | REMARKS   |
|---|--|--|---|
| 1 | Auditor is responsible for audit of all the books of accounts as well as stores.   | The parishad is maintaining cashier cash book, Accountant cash book Manually and at the year end the same has been Computerised in tally accounting software . We have scrutinized the Cashier Cash book, Accountant cash book and ledgers reported generated from tally accounting software   | Closing Cash & Bank balance as per Audited Balance Sheet 31/03/2019 was of Rs 46,78,53,565.61 Where as in the books of accounts of Rs 1,83,98,766.14 There is difference of Rs. 44,94,54,799.47 the same is corrected at the year end. Please refer General Observation annexure "A" note no 1. |
| 2 | Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice. | The Municipality maintained Books of Accounts on single entry accounting system by employing cash system of accounting. As per guidance of Joint Director's office same has been computerised at the yearend for the purpose of posting of Ledger Accounts and preparing Bank Reconciliation statement. The Receipt and Payment Statement has been prepared on the basis of computerised data. | The discrepancies observed during the course of audit are mentioned infra in Annexure A-1 i.e. notes to account attached to the report.   |
| 3 | The auditor shall verify advance register and see that all the advances are  | During the course of audit it is informed to us that parishad has no practice of providing   | As regards to non recovery, Not applicable as no advances has been given by   |

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नगर परिषद, गरोड





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|   | timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.                             | any loan/advances to any Employee or supplier so there is no Question of maintaining any Advances or loan register.  | the parishad .   |
| 4 | Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.  | Municipality is not preparing bank reconciliation statements for its bank accounts.  | Municipality should prepare Bank Reconciliation Statement on monthly or quarterly basis and unnecessary Bank Accounts in which funds remains unutilised should be closed                       |
| 5 | Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book. | We have verified the receipts of the grants from Directorate, Bhopal and cross checked the same from the grant remittance statement received from the directorate. | Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.   |
| 6 | The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.   | During the course of audit we observed that the Fixed Asset register is not maintained by the parishad,  | Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality. |
| 7 | The auditor shall reconcile the accounts of receipt and payments especially for project funds.   | No such payment is received  | Bank reconciliation statement for schemes have not prepared  |

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नगरपरिषद, गरोद





**(4) AUDIT OF FDR**

|   | INDICATORS  | OBSERVATIONS   | REMARKS   |
|---|---|--|---|
| 1 | The auditor is responsible for audit of all FDR & TDR.  | We have audited the FDRs held and provided by the municipality by applying sample test check method.FDR Balance Certificate from bank is not obtained.   | Interest on FDRs is not accounted on accrual basis. Interest is account for as and when in cashed the same                        |
| 2 | Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.  | Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil.  | Management should maintain proper register and records for the FDRs in agreement with the physical FDRs held by the Municipality. |
| 3 | Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO. | All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate. | No Discrepancies were found.  |
| 4 | Interest earned on FDR shall be verified from entries in the Cash Book.   | Interest on FDRs is not accounted on accrual basis. Interest is account for as and when in cashed the same   | Interest on FDRs Should be accounted on accrual basis   |

**(5) AUDIT OF TENDER/BIDS**

|   | INDICATORS  | OBSERVATIONS   | REMARKS                 |
|---|---|--|-------------------------|
| 1 | The auditor is responsible for audit of all tenders/bids invited by ULB | We have audited the tenders/ bids invited by the ULB during the F.Y.2019-20 on sample test check basis, and no contraventions or | No Discrepancies found. |

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नगर परिषद, गरोड





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| 2 | Auditor shall check whether competitive tendering procedures are followed for all bids.  | exceptions were noticed during the course of audit<br>By applying Random Sample Test Check basis, We found that competitive tendering procedures are followed by the municipality except in the cases where only one bidder was involved in the bidding process. | No Discrepancies were found.   |
| 3 | Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.   | We have verified the Receipts of tender fee/bid processing fee/Performance guarantee on sample test check basis.   | Separate register should be maintained mentioning the details of tender fees/bid processing fees/Performance guarantee received from the tender. |
| 4 | The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.   | No such bank guarantee has been accepted   | Nil  |
| 5 | The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO. | No such bank guarantee has been accepted   | Nil  |
| 6 | The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend  | No such bank guarantee has been accepted   | Nil  |

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नगर परिषद्, गरोठ



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| the BG shall also be given to ULB. |  |  |
|------------------------------------|--|--|

### **(6) AUDIT OF GRANTS & LOANS**

|   | INDICATORS  | OBSERVATIONS   | REMARKS  |
|---|---|--|--|
| 1 | Auditor is responsible for audit of Grants given by CG and its utilization.   | We have audited various grants received from the Central government during the year covered under the audit by applying random sample test check procedures.                         | There are Certain Grants Regarding which head is not clear.and Recorded under head Anya aay/ other Anudan. |
| 2 | Auditor is responsible for audit of Grants received from State Government and its Utilization.  | We have audited various grants received from the state government during the year covered under the audit by applying sample test check procedures.                                  | No Discrepancies were observed.  |
| 3 | The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue. | During the course of audit, we found that no such asset has been created which generate revenue to the municipality hence the question of generating desired revenue does not arise. | No such instances were observed.   |

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नगर परिषद, गरोड



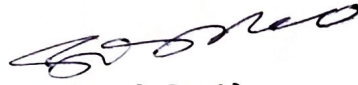


|   |  |   |                            |
|---|--|---|----------------------------|
| 4 | The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another. | On sample test checking of the records we didn't find any diversion of fund from capital Receipts/Grants/Loan to revenue expenditure. | No such instances observed |
|---|--|---|----------------------------|


Place: Ujjain

Date: 14.06.21

In terms of audit report attached  
For Subhash Soni & Associates

  
(Subhash Soni )  
Partner  
Chartered Accountants  
Membership No. 075735



  
मुख्य नगर मालिका अधिकारी  
नगर परिषद, गरोद

UDIN

210757354AAAJF8066